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June 21, 2006

**VIA FEDERAL EXPRESS**

Marcia M. Waldron, Clerk  
United States Court of Appeals  
for the Third Circuit  
21400 United States Courthouse  
601 Market Street  
Philadelphia, PA 19106-1790

**Re: JP Morgan Case Bank, as Trustee v. U.S. Bank National Association,  
as Indenture Trustee, Appeal No. 05-2032, 05-2033**

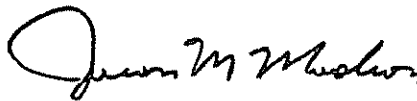
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Dear Ms. Waldron:

In light of the Court's June 9, 2006 **Precedential Opinion** and **Judgment** entered in the above-referenced appeals, enclosed for filing with the Court please find Appellants' **Bill of Costs** in accordance with Fed. R. App. P. 39 and 3<sup>rd</sup> Cir. LAR 39. As noted in the **Certificate of Service** attached to the **Bill of Costs**, a copy of the **Bill of Costs** was served by U.S. First Class Mail on counsel for Appellee today.

Please feel free to contact me directly with any questions relating to the enclosed material.

Respectfully,



Jason M. Madron

JMM/lma  
Enclosures

cc: Clerk of the United States District Court  
for the District of Delaware (w/enc., via hand delivery)  
Rheba Rutkowski, Esq. (w/enc., via First Class U.S. Mail)  
Karen Bifferato, Esq. (w/enc., via First Class U.S. Mail)  
Michael Fisco, Esq. (w/enc., via First Class U.S. Mail)  
Robert Stark, Esq. (w/enc., via First Class U.S. Mail)

## UNITED STATES COURT OF APPEALS FOR THE THIRD CIRCUIT

## BILL OF COSTS

JPMorgan Chase Bank, Trustee (No. 05-2033), and Appealing  
B-2 Holders Jefferson Pilot Life Insurance Company, Jefferson  
Pilot financial Insurance Company, Tyndall Partners, LP,  
Tyndall Institutional Partners, P (No. 05-2032)

No. 05-2032; 05-2033;  
(Consolidated)

Appellants,

versus

U.S. Bank National Association, as Indenture Trustee,

Appellee.

The Clerk is requested to tax the following costs against:

Appellee, U.S. Bank National Association, As Indenture Trustee

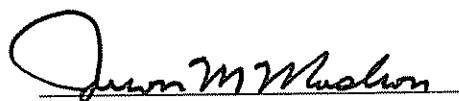
COURT COSTS TAXABLE UNDER RULE 39 FRAP and 3rd Cir. LAR 39.3

Item*	Reproduction Method (Mark One)		Amount Requested	For Court Use Only Amount Disallowed
	Photocopying	Offset or Typographical		
Appellant's Brief	X		\$225.60	
Appendix	X		\$1,294.20	
Appellee's Brief				
Reply Brief	X		\$105.60	
Sales Tax				
Docketing Fee - Does not include the \$5.00 filing fee			\$510.00	
				\$

**TOTAL \$2,135.40**

An itemized statement showing the actual cost per page for reproduction, the cost of all other taxable services and the number of copies for which costs are to be taxed must accompany this bill. If the briefs were produced in-house, a statement from counsel providing this information must accompany the bill. **See, Attached Exhibit A.**

I, Jason M. Madron verify under penalty of perjury that the foregoing is true and correct and that the costs were actually and necessarily incurred in this action. A copy was mailed on June 21, 2006 to opposing counsel.

  
(Signature)  
Attorney for Appellants

June 21, 2006  
(Date)

After any deductions or deletions made above, costs will be taxed in the amount of \$\_\_\_\_\_.

Marcia M. Waldron  
Clerk

BY:

Date:

\_\_\_\_\_  
Deputy Clerk

## **Exhibit A**

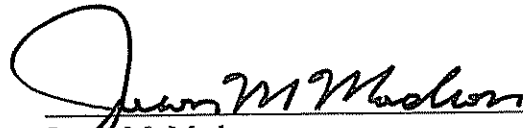
### **Statement of Counsel in Support of Bill of Costs**

The following is an accurate detail of in-house duplication and binding costs incurred by Appellants in connection with the **Brief of Appellants** (the "Opening Brief"), **Appendix to Brief of Appellants** (the "Appendix") and **Reply Brief of Appellants** (the "Reply Brief").

**Representation of JP Morgan Chase, et al.  
in the Oakwood Homes Bankruptcy**

**Our Matter No. 136989**

<b>Date</b>	<b>Type</b>	<b>Description</b>	<b>Cost</b>
06/17/05	Duplicating	22068 copies @ \$.20/page <sup>1</sup>	\$4,413.60
06/17/05	Binding		\$174.00
08/03/05	Duplicating	1191 copies @ \$.20/page	\$238.20
08/03/05	Binding		<u>\$84.00</u>
<b>Total</b>			<b>\$4,909.80<sup>2</sup></b>

  
 \_\_\_\_\_  
 Jason M. Madron

<sup>1</sup> Notwithstanding the actual billed cost to Appellants of \$ .20/page, the amount requested in the **Bill of Costs** only reflects a rate of \$ .10/page consistent with 3<sup>rd</sup> Cir. LAR 39.3(c)(2). With respect to binding costs only, to reflect Appellants' actual lower cost, Appellants are requesting less than the \$4.00 per volume permitted by 3<sup>rd</sup> Cir. LAR 39.3(c)(2) in the **Bill of Costs**.

<sup>2</sup> Because Appellants produced additional copies of its Opening Brief, Appendix and/or Reply Brief in-house for, among other reasons, providing copies to additional parties-in-interest and making additional copies for Appellants' files, the total amount requested by Appellants in the **Bill of Costs** is less than Appellants' total actual billed costs incurred in connection with the compensable materials

No. 05-2032, 05-2033 (Consolidated)

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**In the  
United States Court of Appeals  
for the  
Third Circuit**

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In re OAKWOOD HOMES CORPORATION *et al.*  
*Debtors.*

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JPMORGAN CHASE BANK, TRUSTEE (No. 05-2033),  
AND APPEALING B-2 HOLDERS TYNDALL PARTNERS, LP, TYNDALL  
INSTITUTIONAL PARTNERS, LP (No. 05-2032), ACADEMY LIFE  
INSURANCE COMPANY, LIFE INVESTORS INSURANCE COMPANY OF  
AMERICA, MONUMENTAL LIFE INSURANCE COMPANY, PEOPLE'S  
BENEFIT LIFE INSURANCE COMPANY, AND TRANSAMERICA LIFE  
INSURANCE COMPANY (No. 05-2034),

*Appellants,*

-against-

U.S. BANK NATIONAL ASSOCIATION, as INDENTURE TRUSTEE

*Appellee.*

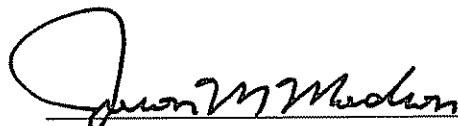
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ON APPEAL FROM THE UNITED STATES DISTRICT COURT FOR  
THE DISTRICT OF DELAWARE

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**CERTIFICATE OF SERVICE**

I, Jason M. Madron, hereby certify that on this 21<sup>st</sup> day of June, 2006, I caused a true and correct copy of the foregoing **Bill of Costs** to be served on all counsel in the manner indicated on the attached list.

  
\_\_\_\_\_  
Jason M. Madron

**Service List for Oakwood Homes Corporation,  
Third Circuit Court of Appeals, Appeal Nos. 05-2032, 05-2033 (Consolidated)**

**Via Federal Express**

Ms. Marcia M. Waldron, Clerk  
United States Court of Appeals  
for the Third Circuit  
21400 United States Courthouse  
601 Market Street  
Philadelphia, PA 19106-1790

**Via Hand Delivery**

Dr. Peter T. Dalleo  
Clerk of the Court  
United States District Court  
for the District of Delaware  
844 North King Street, Room 4209  
Lockbox 18  
Wilmington, DE 19801

**Via First Class U.S. Mail**

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**Via First Class U.S. Mail**

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